

Sec. 10 rewritten. (10) Section ten of said chapter is hereby stricken out and the following inserted in lieu thereof:

Salaries in
lieu of other
compensation.

"SEC. 10. That the salaries fixed by the said board of commissioners and the provisions for the payment of expenses and maintenance of the offices of said tax collectors shall be in lieu of all other fees and allowances for such tax collectors, and that said tax collectors are required to do and perform all things necessary, requisite and connected with the office, including making out lists of delinquent taxpayers, and advertising property for taxes in the manner required by the general laws of the State of North Carolina."

Duties.

Sec. 11 rewritten. (11) Section eleven of said chapter is hereby stricken out and the following inserted in lieu thereof:

Collection of
delinquent and
current taxes.

"SEC. 11. The said tax collectors shall use due diligence in collecting all taxes delinquent and current which are turned over to said tax collectors for collection in the manner and as provided by law, and the said tax collectors shall present to the board of county commissioners at each regular meeting of said board a complete and itemized statement of all taxes collected since the last report of said board."

Statement of
taxes collected.

Sec. 12 rewritten. (12) Section twelve of said chapter is hereby stricken out and the following inserted in lieu thereof:

Effective date.

"SEC. 12. That this Act shall be in full force and effect from and after July first, one thousand nine hundred and forty-three: Provided the board of commissioners may make appointments hereunder the first Monday in June, one thousand nine hundred and forty-three, fix the salaries of the tax collectors and the amount of the bond of each tax collector."

Agreements between county
and municipalities
in county for
centralizing collection of taxes
authorized.

SEC. 2. The Board of Commissioners of the County of Surry and the governing body or bodies of any municipality or municipalities located in said county are hereby authorized to enter into an agreement whereby the duties of collecting taxes for the county and the duties of collecting taxes for any such municipality or municipalities may be centralized, for the sake of economy, under the county tax collection system. Should such an agreement be entered into, the funds of each participating unit shall at all times be kept separate, and the governing bodies of said participating units shall agree as to the amount of bond to be required for the faithful performance of the duties of collecting said taxes; and shall make all other rules and regulations governing such collections as they may agree are necessary. All powers and duties governing the collection of taxes in any municipality entering the above agreement shall be transferred to and devolve upon the county tax collection system. The cost of collecting said taxes, including the premium payments on any surety bonds shall be borne on a pro rata basis by the units participating.

Funds of participating units
to be separate.

Proration of
costs.